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March 8, 2005

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VIA HAND DELIVERY AND ECF FILING

The Honorable Joseph J. Farnan, Jr.
United States District Court for the District of Delaware
844 N. King Street, Room 4209
Lock Box 18
Wilmington, DE 19801


Re: Michael Pope et al. v. Baron & Budd PC, et al.
Appeal No. 1474

Dear Judge Farnan:

Our office is counsel to ACandS, Inc. I write in response to the letter dated March 7, 2005 forwarded to Your Honor by Christopher Loizides, counsel to the Appellants.

As ACandS, Inc. has taken no position with respect to the issues giving rise to the referenced appeal, we obviously have no position with the requested extension. We have, however, suggested to Appellants' counsel that they discuss the extension with the other parties in the case.

Respectfully submitted,


Laura Davis Jones

LDJ:dp

cc: James Hipolit, Esquire
David B. Killea, Esquire
Christopher D. Loizides, Esquire
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